

**JEFFERSON PARISH**  
**6th JUSTICE OF THE PEACE COURT**  
**Financial Statements**  
**December 31, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 09 2014

*John F. Maggiore, Jr.*

CERTIFIED PUBLIC ACCOUNTANT

1824 WILLIAMS BOULEVARD • SUITE B

KENNER, LOUISIANA 70062

(504) 469-7994 • FAX (504) 469-5533

LICENSED:  
STATE OF LOUISIANA  
STATE OF MISSISSIPPI  
STATE OF FLORIDA

MEMBER:  
AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC  
ACCOUNTANTS

Accountant's Compilation Report

June 12, 2014

The Honorable Judge Kevin J. Centanni  
Jefferson Parish 6th Justice of the Peace Court  
1803 Williams Boulevard  
Kenner, Louisiana

I have compiled the accompanying statement of financial position - cash basis - of Jefferson Parish, 6th Justice of the Peace Court as of December 31, 2013, and the related statements of activity, and changes in net assets - cash basis - for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The Court is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosure ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Court's financial position, results of activity, and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters

Respectfully submitted,



John F. Maggiore, Jr.  
Certified Public Accountant

**JEFFERSON PARISH  
6th JUSTICE OF THE PEACE COURT  
Statement of Financial Position  
Cash Basis**

**December 31, 2013**

**ASSETS**

**CURRENT ASSETS**

Cash in banks	\$ 1,960
Tax overpayment	<u>135</u>

<b>Total Current Assets</b>	<b>\$ <u>2,095</u></b>
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**OTHER ASSETS**

Deposits	<u>\$ 25</u>
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<b>Total Assets</b>	<b>\$ <u><u>2,120</u></u></b>
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**JEFFERSON PARISH  
6th JUSTICE OF THE PEACE COURT  
Statement of Financial Position  
Cash Basis**

**December 31, 2013**

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

FICA payable	\$ 548
Fed w/h payable	663
LA w/h payable	<u>165</u>

<b>Total Current Liabilities</b>	<b>\$ <u>1,376</u></b>
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**NET ASSETS**

Unrestricted	<u>\$ 744</u>
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<b>Total Liabilities and Net Assets</b>	<b>\$ <u><u>2,120</u></u></b>
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See Accountant's Compilation Report

**JEFFERSON PARISH  
6th JUSTICE OF THE PEACE COURT  
Statement of Activity  
Cash Basis**

**For the Year Ended December 31, 2013**

**REVENUES**

Parish - State supplemental salary	\$ 21,654
Fees for services	<u>273,592</u>
 Total Support and Revenue	 <u>\$ 295,246</u>

**EXPENSES**

Constable fees	\$ 90,455
Justice of the Peace fees	<u>121,590</u>
 Total Direct Expenses	 <u>\$ 212,045</u>

Revenues Net of Operating Expenditures	<u>\$ 83,201</u>
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**OPERATING EXPENDITURES**

Administrative and overhead	42,169
Constable fees - Outside district	9,549
Salaries and benefits	<u>30,873</u>
 Total Operating Expenditures	 <u>\$ 82,591</u>

**INCREASE IN NET ASSETS**

	\$ 610
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**NET ASSETS, Beginning of Year**

	<u>134</u>
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**NET ASSETS, End of Year**

	<u><u>\$ 744</u></u>
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